

ST. TAMMANY PARISH CORONER

Audits of Financial Statements

December 31, 2006 and 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-20-07

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Independent Auditor's Report

Dr. Peter Galvan, MD
St. Tammany Parish Coroner
Slidell, Louisiana

We have audited the accompanying basic financial statements of the St. Tammany Parish Coroner (the Coroner) as of December 31, 2006, as listed in the table of contents. These financial statements are the responsibility of the Coroner's management. Our responsibility is to express an opinion on these financial statements based on our audit. The basic financial statements of the St. Tammany Parish Coroner as of December 31, 2005, were audited by other auditors whose report dated April 19, 2006, expressed an unqualified opinion on those financial statements. As discussed in Note 2 to the financial statements, the St. Tammany Parish Coroner has adjusted its 2005 financial statements to reflect the recognition of revenue received from St. Tammany Parish. The other auditors reported on the financial statements before the adjustment.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the St. Tammany Parish Coroner as of December 31, 2006, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

We also audited the adjustments to the 2005 basic financial statements to reflect the recognition of revenue received from St. Tammany Parish, as described in Note 2. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the St. Tammany Parish Coroner's 2005 basic financial statements other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2005 basic financial statements taken as a whole.

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In accordance with *Government Auditing Standards*, we have also issued a report dated May 15, 2007, on our considerations of the St. Tammany Parish Coroner's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 8 and 28 are not a required part of the basis financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However we did not audit the information and express no opinion on it.



A Professional Accounting Corporation

May 15, 2007

**ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA**

Management's Discussion and Analysis

With this section of the St. Tammany Parish Coroner's (the Coroner) annual financial report, the Coroner's management is pleased to provide this narrative discussion and analysis of the financial activities of the Coroner for the year ended December 31, 2006. The Coroner's financial activities and condition are discussed and analyzed within the context of the accompanying basic financial statements and footnote disclosures following this section.

Financial Highlights

- The Coroner's assets exceeded its liabilities by \$964,205 (net assets) as of December 31, 2006. This is a \$1.2 million increase over December 31, 2005.
- Total 2006 expenses of \$1.3 million exceeded total program revenues of \$202 thousand, but the Coroner recognized intergovernmental revenues from St. Tammany Parish in the amount of \$2.2 million, which resulted in a \$1.2 million increase in net assets for 2006.
- Total net assets as of December 31, 2006, are comprised of the following:
 1. Capital assets, net of related debt, of \$163 thousand consisting of property and equipment, net of accumulated depreciation.
 2. Unrestricted net assets of \$802 thousand.
- The Coroner's governmental fund reported total fund balance of \$897 thousand as of December 31, 2006, which exists in the general fund primarily due to intergovernmental revenues of \$2.2 million received from St. Tammany Parish.

The above financial highlights are explained in more detail in the "Financial Analysis" section that follows.

Overview of the Financial Statements

This Management's Discussion and Analysis section introduces the Coroner's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Coroner also includes in this report additional information to supplement the basic financial statements.

**ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA**

Management's Discussion and Analysis (Continued)

Government-Wide Financial Statements

The Coroner's annual financial report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Coroner's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting.

The first of these government-wide financial statements is the Statement of Net Assets. This is the government-wide statement of financial position presenting information that includes all of the Coroner's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Coroner as a whole is improving or deteriorating.

The other government-wide financial statement is the Statement of Activities, which reports how the Coroner's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when the cash is received or paid.

The government-wide financial statements present governmental activities of the Coroner that are principally supported by the St. Tammany Parish Council.

The government-wide financial statements are presented on pages 9 through 11 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Coroner uses funds to ensure and demonstrate compliance with finance and budget related laws and regulations.

Governmental funds are reported in the fund financial statements and encompass the same function as governmental activities in the government-wide financial statements. However, the focus is very different with fund financial statements providing a distinctive view of the Coroner's governmental funds, including object classification. These statements report short-term fiscal accountability focusing on the use of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between the two perspectives may provide insight into the long term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The Coroner has only one governmental fund, which is the general fund, and the basic financial statements are presented on pages 12 through 15 of this report.

ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA

Management's Discussion and Analysis (Continued)

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes begin on page 16 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Coroner's budget presentation. A budgetary comparison statement is included as "Required Supplemental Information" for the general fund. This schedule demonstrates compliance with the Coroner's adopted and final revised budget. This Required Supplemental Information schedule can be found on page 28 of this report.

Financial Analysis of the Coroner as Whole (dollars are in thousands)

The Coroner's net assets (deficit) at December 31, 2006 and 2005, were \$964 thousand and (\$187 thousand), respectively. The following table (in thousands) provides a summary of the Coroner's net assets (deficit):

	2006	2005
Assets		
Current Assets	\$ 1,044	\$ 139
Capital Assets, Net of Accumulated Depreciation	163	14
Total Assets	<u>1,207</u>	<u>153</u>
Liabilities		
Current Liabilities	147	268
Long-Term Liabilities	96	72
Total Liabilities	<u>243</u>	<u>340</u>
Net Assets (Deficit)		
Investment in Capital Assets, Net of Related Debt	163	14
Unrestricted	801	(201)
Total Net Assets (Deficit)	<u>\$ 964</u>	<u>\$ (187)</u>

**ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA**

Management's Discussion and Analysis (Continued)

Governmental Activities

Governmental activities increased St. Tammany Parish Coroner's net assets by \$1.1 million in 2006. Key elements of this increase are as follows (in thousands):

	2006	2005
Revenues:		
Program:		
Charges for Services	\$ 175	\$ 129
Operating Grants and Contributions	27	584
General:		
Intergovernmental Revenues	2,230	-
Total Revenues	<u>2,432</u>	<u>713</u>
 Program Expenses:		
Health and Welfare	<u>1,281</u>	<u>828</u>
 Changes in Net Assets (Deficit)	1,151	(115)
 Beginning Net Assets (Deficit)	<u>(187)</u>	<u>(72)</u>
 Ending Net Assets (Deficit)	<u>\$ 964</u>	<u>\$ (187)</u>

The increase in charges for services from prior year of \$46 thousand was primarily due the capacity to provide more services due to an increase in the number of personnel. Funding for the increase in personnel was a result of Ad Valorem tax revenue being provided to the Coroner through St. Tammany Parish.

Total expenses increased \$453 thousand from prior year due to an increase in personnel services and other operating expenses. The total payroll was \$609 thousand for the year ended December 31, 2006, compared to \$427 thousand for the year ended December 31, 2005.

Governmental Revenues

The Coroner was heavily reliant on the St. Tammany Parish Council to support its operations in 2005, which provided \$420 thousand, or 59%, of the Coroner's total program revenues. As noted previously, during 2006, the Coroner received funding from St. Tammany Parish through the Ad Valorem tax assessment passed in 2004. During 2006, the Coroner entered into a cooperative endeavor agreement with St. Tammany Parish whereby the Parish will provide funding, net of amounts withheld for debt service requirements, to the Coroner. The amount received by the Coroner from the Parish during 2006 totaled \$2.2 million.

**ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA**

Management's Discussion and Analysis (Continued)

Governmental Functional Expenses

The function of the Coroner's office is health and welfare activities. Health and welfare expenses in total were \$1.3 million in 2006 as compared to \$828 thousand in 2005. The increase of \$453 thousand from the prior year was primarily due to an increase in personnel services and operating expenses. The total payroll was \$609 thousand and \$427 thousand for the years ended 2006 and 2005, respectively.

Financial Analysis of the Coroner's Funds

Governmental Fund

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. The General Fund is the Coroner's only fund and reported an ending unreserved fund balance of \$897 thousand at December 31, 2006, and a deficit of \$129 thousand at December 31, 2005.

Budgetary Highlights

The General Fund

At December 31, 2006, budgeted expenditures exceeded actual expenditures by \$261 thousand, and budgeted revenues exceed actual revenues by \$122 thousand, the net effect of which was a \$139 thousand favorable budget variance. Revenues received from the St. Tammany Parish Council through the cooperative endeavor agreement in 2006 were less than projected revenues of \$2.3 million. However, this was consistent with budgeted expenditures of \$111 thousand associated with pension costs pertaining to Ad Valorem tax revenue. Since the Parish is the direct recipient of the Ad Valorem tax revenue, it is also responsible for the associated pension costs, rather than the Coroner.

**ST. TAMMANY PARISH CORONER
ST. TAMMANY, LOUISIANA**

Management's Discussion and Analysis (Continued)

Capital Assets

The Coroner's investment in capital assets, net of accumulated depreciation, as of December 31, 2006 and 2005, was \$163 thousand and \$14 thousand, respectively. The increase in capital assets is due primarily to the acquisition of seven new vehicles during 2006, as well as the addition of other equipment. See Note 5 for additional information about changes in capital assets during the fiscal year and the balance at the end of the year. The following table (in thousands) provides a summary of capital assets.

	2006	2005
Depreciable Assets:		
Transportation Equipment	\$ 151	\$ 64
Equipment and Fixtures	<u>126</u>	<u>94</u>
Total Depreciable Assets	<u>277</u>	<u>158</u>
Less Accumulated Depreciation	<u>114</u>	<u>144</u>
Book Value-Depreciable Assets	<u>\$ 163</u>	<u>\$ 14</u>
Percentage Depreciated	<u>41%</u>	<u>91%</u>

Dedicated Property Tax

In November 2004, the citizens of St. Tammany Parish approved a 4-mil property tax for the Coroner's office dedicated to the general operations of the Coroner, a new forensic science center, a crisis intervention unit, and a 24-hour information hotline. St. Tammany Parish, the recipient of this property tax revenue, entered into a cooperative endeavor agreement with the Coroner to provide funding for the purposes described above. During 2006, the Coroner received approximately \$2.2 million from St. Tammany Parish.

Contacting the Coroner's Financial Management

This financial report is designed to provide a general overview of the Coroner's finances, comply with finance and budget related laws and regulations, and demonstrate the Coroner's commitment to public accountability. If you have questions about this report or would like to request additional financial information, contact the Coroner's office, Dr. Peter Galvan, MD, 550 Brownswitch Road, Slidell, Louisiana 70458 at 985-781-1150.

ST. TAMMANY PARISH CORONER
Statements of Net Assets
December 31, 2006 and 2005

	Governmental Activities	
	2006	2005 (Restated)
Assets		
Current		
Cash and Cash Equivalents	\$ 983,100	\$ 14,141
Due from Employees	-	2,927
Due from Other Governmental Entities	60,805	122,339
	1,043,905	139,407
Non-Current Assets		
Capital Assets, (Net)	162,645	13,698
Total Assets	1,206,550	153,105
Liabilities		
Current Liabilities		
Accounts Payable and Accrued Expenses	78,614	185,415
Due to Other Governmental Agencies	67,750	82,750
	146,364	268,165
Non-Current Liabilities		
Accrued Compensated Absences	95,981	71,758
Total Liabilities	242,345	339,923
Net Assets (Deficit)		
Invested in Capital Assets (Net of Related Debt)	162,645	13,698
Unrestricted	801,560	(200,516)
Total Net Assets (Deficit)	\$ 964,205	\$ (186,818)

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH CORONER
Statement of Activities
For the Year Ended December 31, 2006

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
Health and Welfare	\$ 1,280,632	\$ 175,498	\$ 26,602	\$ (1,078,532)
Total Government Activities	\$ 1,280,632	\$ 175,498	\$ 26,602	\$ (1,078,532)
General Revenues:				
Intergovernmental Revenues				<u>2,229,555</u>
Change in Net Assets				\$ 1,151,023
Net Deficit - Beginning of Year				<u>(186,818)</u>
Net Assets - End of Year				<u>\$ 964,205</u>

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH CORONER
Statement of Activities - (Restated)
For the Year Ended December 31, 2005

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
Health and Welfare	\$ 828,330	\$ 129,458	\$ 584,052	\$ (114,820)
Total Government Activities	<u>\$ 828,330</u>	<u>\$ 129,458</u>	<u>\$ 584,052</u>	<u>\$ (114,820)</u>
		General Revenues:		
		Intergovernmental Revenues		<u>-</u>
		Change in Net Assets		(114,820)
		Net Deficit - Beginning of Year		<u>(71,998)</u>
		Net Deficit - End of Year		<u>\$ (186,818)</u>

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH CORONER
Balance Sheets - Governmental Fund
December 31, 2006

	2006	2005 (Restated)
Assets		
Current		
Cash and Cash Equivalents	\$ 983,100	\$ 14,141
Due from Employees	-	2,927
Due from Other Governmental Entities	60,805	122,339
Total Assets	\$ 1,043,905	\$ 139,407
Liabilities and Fund Balance (Deficit)		
Current Liabilities		
Accounts Payable and Accrued Expenses	\$ 78,614	\$ 185,415
Due to Other Governmental Agencies	67,750	82,750
Total Liabilities	146,364	268,165
Fund Balance (Deficit)	897,541	(128,758)
Total Liabilities and Fund Balance	\$ 1,043,905	\$ 139,407

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH CORONER
Reconciliation of the Governmental Fund
Balance Sheets to the Statements of Net Assets
December 31, 2006 and 2005

<u>2006</u>	
Fund Balance - Total Governmental Fund	\$ 897,541
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	
Governmental Capital Assets	277,271
Less Accumulated Depreciation	<u>(114,626)</u>
	162,645
Compensated absences used in governmental activities are not financial uses and, therefore, are not reported in the funds	
Compensated absences	<u>(95,981)</u>
Net Assets of Governmental Activities	<u>\$ 964,205</u>

<u>2005</u>	
Fund Deficit - Total Governmental Fund (Restated)	\$ (128,758)
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	
Governmental Capital Assets	157,685
Less Accumulated Depreciation	<u>(143,987)</u>
	13,698
Compensated absences used in governmental activities are not financial uses and, therefore, are not reported in the funds	
Compensated absences	<u>(71,758)</u>
Net Deficit of Governmental Activities	<u>\$ (186,818)</u>

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH CORONER
Statements of Revenues, Expenditures and Changes in
Fund Balance (Deficit) - Governmental Fund
For the Years Ended December 31, 2006 and 2005

	2006	2005 (Restated)
Revenues		
Intergovernmental		
Intergovernmental Revenues	\$ 2,229,555	\$ 420,000
Traffic Fines and Court Fees	26,602	40,276
Federal Emergency Management Agency	-	123,777
Charges for Service	175,498	129,458
Total Revenues	2,431,655	713,511
Expenditures		
Health and Welfare		
Personnel Services	672,618	482,752
Operating Services	430,873	246,827
Materials and Supplies	108,420	71,731
Capital Outlay	193,445	-
Total Expenditures	1,405,356	801,310
Excess (Deficiency) of Revenues		
Over Expenditures	1,026,299	(87,799)
Fund Deficit - Beginning of Year	(128,758)	(40,959)
Fund Balance (Deficit) - End of Year	\$ 897,541	\$ (128,758)

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH CORONER
Reconciliations of the Statements of Revenues,
Expenditures, and Changes in Fund Balance (Deficit) -
Governmental Fund to the Statements of Activities
For the Years Ended December 31, 2006 and 2005

	2006	2005
Net Changes in Fund Balance - Total Governmental Fund	\$ 1,026,299	\$ (87,799)
Amounts Reported for governmental activities in the statement of net assets are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the costs of those assets are allocated over the estimated useful lives as depreciation expense. This is the amount of depreciation under (over) the capital expenditures.	148,947	(15,068)
Governmental funds report compensated absences as expenditures when the amount is paid. In the Statement of Activities, the net change is reported as an expense.	(24,223)	(11,953)
Changes in Net Assets of Governmental Activities	\$ 1,151,023	\$ (114,820)

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH CORONER

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

The financial statements of the St. Tammany Parish Coroner (the Coroner) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Coroner's accounting policies are described below.

Reporting Entity

As provided by Chapter 3 of Title 33 of the Louisiana Revised Statutes of 1950, the voters of St. Tammany Parish elect the St. Tammany Parish Coroner for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides protective custody services and examines other cases for other crimes under police investigation.

The component-unit financial statements of the Coroner include the general fund and activities that are within the oversight responsibility of the Coroner as an independently elected parish official. Certain units of local government, over which the Coroner exercises no oversight responsibility, such as the Parish Council, Parish School Board, other independently elected parish officials, and municipalities within the Parish, are excluded from the accompanying component unit financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Coroner.

As the governing authority of the Parish, for reporting purposes, the St. Tammany Parish Council is the financial reporting entity for St. Tammany Parish. The financial reporting entity consists of (a) the primary government (council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the St. Tammany Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

- a. Appointing a voting majority of an organization's governing body, and the ability of the council to impose its will on that organization and/or the potential for the organization to provide specific financial benefits to or impose specific financial burden on the organization.
- b. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Reporting Entity (Continued)

- c. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Coroner was determined to be a component unit of St. Tammany Parish, the reporting entity, because the reporting entity's financial statements would be misleading if data of the Coroner was not included due to the significance of the relationship and scope of public services. The accompanying financial statements present information only on funds maintained by the St. Tammany Parish Coroner and do not present information on the Parish, the general government services provided by the Parish, or other governmental units that comprise the financial reporting entity.

Use of Estimates in the Preparation of Financial Statements

The preparation of the Coroner's financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect reported amounts of assets and liabilities as of December 31, 2006 and 2005. Adjustments to the reported amounts of assets and liabilities and revenues and expenditures may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in the 2006 and 2005 financial statements.

Government-Wide Statements

The statement of net assets and the statement of activities display information about the Coroner. The Coroner's activities are financed through intergovernmental revenues, service fees and other non-exchange transactions. The governmental-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Coroner gives (or receives) value without directly receiving (or giving) equal value in exchange, are recorded in the year that they are assessed.

Assets used in operation with an initial useful life that extends beyond one year are capitalized. Equipment, furniture and fixtures, leasehold improvements, and building are depreciated over their estimated useful lives. Depreciation is not calculated on land, land improvements or construction in progress. Accumulated depreciation is recorded at net of depreciable assets in the statement of net assets.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Budget and Budgetary Accounting

Formal budgetary accounting is employed as a management control device during the year for the general fund. The budget is adopted for the general fund on a basis consistent with generally accepted accounting principles (GAAP). All appropriations, which are not expended, lapse at year-end. Unexpended appropriations and any excess revenues over expenditures are carried forward to subsequent year as beginning fund balance.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Coroner.

Deposits and Investments

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. It is the policy of the Coroner to treat highly liquid investments with a maturity of ninety (90) days or less as cash equivalents. Investments are stated at cost.

Louisiana revised statutes authorize the Coroner to invest in the following types of securities

- (1) Direct U.S. Treasury obligations, the principal and interest of which are fully guaranteed by the U.S. Government.
- (2) Fully-collateralized certificates of deposit issued by qualified commercial banks and savings and loan institutions located within the State of Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.
- (3) Bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies, or by U.S. Government instrumentalities which are federally sponsored, and provided such obligations are backed by the full faith and credit of the U.S. Government.
- (4) Direct repurchase agreements of any federal bank entry-only securities enumerated in paragraphs (1) and (3) above.
- (5) Mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933, and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. Government or its agencies.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Capital Assets

Fixed assets are recorded as expenditures at the time of purchase and the related assets are capitalized. All purchased fixed assets are valued at cost where historical records are available and at estimated historical costs where no historical records exist. Donated fixed assets, if any, are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Assets over \$500 are capitalized.

Depreciation is computed using the straight-line method over the estimated lives of the classes as follows:

Furniture, fixtures, and morgue equipment	5 years
Transportation equipment	3 years

Receivables and Allowance for Uncollectible Receivables

The financial statements for the Coroner contain no allowance for doubtful trade receivables. Uncollectible trade receivables (including amounts due from other governmental units) are recognized as uncollectible receivables at the time the information becomes available which would indicate the uncollectibility of the particular receivable.

Fund Equity

Reserves represent those portions of fund equity not appropriated for expenditures or legally segregated for a specific use.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets. Net assets are reported as restricted when there are legal limitations imposed on their use by District legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

Pension Plan, Vacation, and Sick Leave Policies

The Coroner contributes to a pension plan for its full-time employees (Note 12). Full time employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the Coroner. The Coroner's policy is to allow employees to accumulate vacation and sick leave up to a maximum of thirty (30) days. Upon termination of service, employees are paid for unused leave.

ST. TAMMANY PARISH CORONER

Notes to Financial Statements

Note 2. Prior Period Adjustment/Restatement of 2005 Financial Statements

The accompanying financial statements for 2005 have been restated to reverse the recognition of Ad Valorem tax revenue and the related receivable (net of allowance), and the related pension obligation associated with the collection of the Ad Valorem taxes. The effect of this restatement was to decrease net assets in the government-wide financial statements, and fund balance in the fund financial statements by \$3,127,544.

On November 2, 2004, the voters of St. Tammany Parish approved a property tax levy of four mills beginning with year 2005. This tax was approved to provide funding for the St. Tammany Parish Coroner's office, including construction, acquiring, improving, operating and maintaining facilities and equipment. From information obtained from the St. Tammany Parish Assessor's Office, the Coroner recorded in its financial statements for the year ended December 31, 2005, Ad Valorem tax revenue for the amount earned in 2005 and expected to be collected in 2006. The Coroner also recognized as an expense/expenditure and as an obligation for the amount of pension costs associated with collection of the Ad Valorem tax revenue.

During 2006, it was determined that the property tax revenue is in the name of St. Tammany Parish and not the Coroner. On October 16, 2006, the Coroner entered into a cooperative endeavor agreement with the Parish whereby the Parish from the proceeds it receives through the Ad Valorem tax revenue, will provide funding to the Coroner for operations. As a result, the Coroner has restated its 2005 financial statements and has recognized the funding forwarded by the Parish during 2006 as Intergovernmental Revenue in its 2006 financial statements.

Note 3. Stewardship, Compliance, and Accountability

Deposits and Investment Laws and Regulations

In accordance with state law, all uninsured deposits of funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. The Coroner was in compliance with the deposits and investments laws and regulations.

ST. TAMMANY PARISH CORONER

Notes to Financial Statements

Note 3. Stewardship, Compliance, and Accountability (Continued)

Budget

In accordance with the Louisiana Local Government Budget Act, the procedures used by the Coroner in establishing the budgetary data reflected in the financial statements include public notices of the proposed budget, public inspections, and public hearings as a component unit of the St. Tammany Parish Council. The Coroner then legally adopts the budget. The budget for the 2006 fiscal year was not published as required by state statutes.

The accompanying combined statement of revenues, expenditures, and changes in fund balance – actual and budget (GAAP basis) present comparisons of the adopted budget with actual data.

Note 4. Cash and Cash Equivalents

At December 31, 2006 and 2005, the carrying amount of the Coroner's deposits was \$983,100 and \$14,141, respectively.

At December 31, 2006, the bank balance of the Coroner's cash account is \$1,019,294. These deposits are secured from risk by \$100,000 of federal deposit insurance, and \$1,426,460 of pledged securities held by the custodial bank in the name of the Coroner and the fiscal agent bank (GASB Category 2).

Louisiana Revised Statutes 39:1229 imposes a statutory requirement on the custodian bank to advertise and sell the pledged securities within 10 days of being notified by the Coroner that the fiscal agent has failed to pay deposited funds upon demand.

Note 5. Due to/from Other Governmental Units

The Coroner performs autopsies and protective custody services for other Parishes within the State of Louisiana. The Coroner also receives operating grant funds for the St. Tammany Parish Council, and an allocation of traffic fines and court fees from the St. Tammany Parish Sheriff. The amount owed to the Coroner from other governmental entities as of December 31, 2006 and 2005, was \$60,805 and \$122,339, respectively. As of December 31, 2006 and 2005, the Coroner owed \$67,750 to another parish for protective custody services. As of December 31, 2005, the Coroner owed \$15,000 to the St. Tammany Parish Council for an operating loan.

ST. TAMMANY PARISH CORONER

Notes to Financial Statements

Note 6. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2006, is as follows:

Governmental Activities	Balance January 1, 2006	Increases	Decreases	Balance December 31, 2006
Capital Assets Being Depreciated:				
Transportation Equipment	\$ 63,714	\$ 151,435	\$ 63,714	\$ 151,435
Equipment and Fixtures	93,971	31,865	-	125,836
Total Capital Assets Being Depreciated	157,685	183,300	63,714	277,271
Less Accumulated Depreciation for:				
Transportation Equipment	63,714	18,310	63,714	18,310
Equipment and Fixtures	80,273	16,043	-	96,316
Total Accumulated Depreciation	143,987	34,353	63,714	114,626
Totals	\$ 13,698	\$ 148,947	\$ -	\$ 162,645

Capital assets and depreciation activity as of and for the year ended December 31, 2005, is as follows:

Governmental Activities	Balance January 1, 2005	Increases	Decreases	Balance December 31, 2005
Capital Assets Being Depreciated:				
Transportation Equipment	\$ 63,714	\$ -	\$ -	\$ 63,714
Equipment and Fixtures	93,971	-	-	93,971
Total Capital Assets Being Depreciated	157,685	-	-	157,685
Less Accumulated Depreciation for:				
Transportation Equipment	63,714	-	-	63,714
Equipment and Fixtures	65,205	15,068	-	80,273
Total Accumulated Depreciation	128,919	15,068	-	143,987
Totals	\$ 28,766	\$ (15,068)	\$ -	\$ 13,698

ST. TAMMANY PARISH CORONER

Notes to Financial Statements

Note 6. Capital Assets (Continued)

For the years ended December 31, 2006 and 2005, \$34,353 and \$15,068, respectively, in depreciation expense was allocated to equipment and fixtures.

Note 7. Contingent Liabilities

For the years ended December 31, 2006 and 2005, there is no pending litigation or potential non-disclosed liabilities, which, in the opinion of the Coroner, would have a material adverse effect on the financial statements.

Note 8. Pension Plan

Substantially all employees of the St. Tammany Parish Coroner are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Coroner are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to retirement benefits, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental plan for service earned before January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The payroll for employees of the Coroner was \$618,716, \$426,567, and \$392,394, and payroll covered by the System was \$502,315, \$360,058 and \$304,788 for each of the years ended December 31, 2006, 2005, and 2004, respectively.

ST. TAMMANY PARISH CORONER

Notes to Financial Statements

Note 8. Pension Plan (Continued)

In addition to certain dedicated taxes that are remitted to the System, (which constitute major funding of the System) covered employees are required by state statute to contribute 9.50% of gross salary. The Coroner adds an employer's match of 12.75% for the years ended December 31, 2006 and 2005, and 11.75% for the year ended December 31, 2004. The contributions for each of the years ended December 31, 2006, 2005 and 2004, were \$111,765, \$68,319 and \$45,020, of which \$47,720, \$29,170, and \$28,955 was contributed by employees, and \$64,045, \$39,149, and \$35,812 was contributed by the Coroner, respectively. For the year ended December 31, 2005, the Coroner failed to withhold the employee portion and contribute the employer portion of \$30,811 in eligible payroll. As a result, the Coroner recorded an accrual for \$6,855 in contributions payable to the pension fund. Of this amount, \$3,928 was recorded as expense for the employer contribution, and \$2,927 was recorded as receivable from employees for the employee contributions. The Coroner remitted the amount due to the System during 2006.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained in writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619.

Note 9. Expenditures of the Coroner Required to be Paid by the Parish

Louisiana Revised Statutes (LSA-RS) 33: 1566 requires the Parish to provide the Coroner with all necessary or unavoidable expenditures incidental to the operation of the Coroner's office. During the year ended December 31, 2005, the Parish provided funds to the Coroner in the amount of \$420,000. As more fully described in Notes 2 and 15, the Coroner entered into cooperative endeavor with the St. Tammany Parish Council on October 19, 2006. Under the cooperative endeavor, the Parish is the recipient of property taxes dedicated to providing funding for the Coroner's office. The amount of funding collected by the Parish and forwarded to the Coroner's office during 2006 totaled \$2,229,555.

Note 10. Related Party Transactions

The Coroner's office leases office space from JetCash, LLC on a month-to-month basis. Dr. Peter Galvan, the St. Tammany Parish Coroner, is a 50% owner in this entity. Rental payments totaled \$5,100 and \$20,400 for the years ended December 31, 2006 and 2005, respectively. As more fully described in Note 17, the Coroner entered into a commercial lease agreement with JetCash, LLC on January 1, 2007. The lease term is 36 months and provides for quarterly rental payments of \$10,335 each.

ST. TAMMANY PARISH CORONER**Notes to Financial Statements**

Note 11. Operating Leases

During the fiscal year ended December 31, 2005, the Coroner's office leased three automobiles under operating leases that required monthly rental payments of \$1,338. The leases expired in December 2005, and there were no purchase options on these automobiles. Lease payments for the automobiles made during the year December 31, 2005, totaled \$16,056.

Office equipment is also leased under a five-year lease agreement expiring in September 2009. Monthly lease payments are \$112.

Note 12. Compensated Absences

During 2001, the Coroner's office adopted a policy for calculating compensated absences. The Coroner's office began accruing compensated absences during the year ended December 31, 2001. All full-time, permanent employees earn from 5 to 15 days of vacation, and 12 days of sick leave, each year, depending on length of service with the Coroner. An unlimited amount of vacation and sick leave may be carried forward to the next calendar year. Upon termination, earned vacation and sick leave are paid to the employee at the employee's current rate of pay.

The cost of compensated absences (earned vacation and sick leave) are recognized as current year expenditures in the General Fund when leave is actually taken, or when employees are paid for accrued leave upon termination, retirement, or death. No liability is recorded in the General Fund for accrued compensated absences.

The summary for compensated absences is as follows:

Balance January 1, 2006	Increases	Decreases	Balance December 31, 2006
\$ 71,758	\$ 42,458	\$ (18,235)	\$ 95,981

Balance January 1, 2005	Increases	Decreases	Balance December 31, 2005
\$ 59,805	\$ 25,547	\$ (13,594)	\$ 71,758

ST. TAMMANY PARISH CORONER

Notes to Financial Statements

Note 13. Deficit Fund Balance

A deficit fund balance of \$128,758 existed in the general fund as of December 31, 2005, due to the accrual of a liability due to other governmental entities for protective custody services performed out of parish.

Note 14. Hurricane Katrina

On August 29, 2005, St. Tammany Parish was severely impacted by Hurricane Katrina. Immediately after the storm, the Coroner provided emergency services to care for, preserve, identify, and investigate the bodies of victims of the storm. They also performed recovery efforts to locate and remove remains that had been removed from local cemeteries by the storm and provided vaccinations against contagious diseases to emergency workers. The Coroner incurred significant additional costs of labor and supplies to provide these services, and was subsequently reimbursed by the Federal Emergency Management Agency through the Public Assistance Program. The Coroner was reimbursed for \$123,777 of Hurricane Katrina related expenses, \$77,432 of which was collected in 2006.

Note 15. Cooperative Endeavor with St. Tammany Parish

As described in Note 2, the Coroner entered into a cooperative endeavor agreement with St. Tammany Parish on October 19, 2006. The Parish is the recipient of Ad Valorem taxes that are dedicated for funding of the Coroner's office. Under the agreement, the Parish is required to make timely disbursements to the Coroner's office less funds required to pay debt obligations associated with the tax. The agreement is in effect until the conclusion of the term of the property tax, which is 20 years, or until the Coroner is approved to be a taxing authority whereby the tax will be paid directly to the Coroner.

Note 16. Risk of Loss

The Coroner is exposed to various risks of loss related to damage and destruction of assets, errors and omissions, and injuries to employees. The Coroner has contracted with various insurers to cover its risk of loss in these areas.

The Coroner has also contracted with an insurer to provide health insurance coverage for its workers.

ST. TAMMANY PARISH CORONER

Notes to Financial Statements

Note 17. Subsequent Events

As described in Note 10, the Coroner entered into a lease with JetCash, LLC on January 1, 2007. The lease term is 36 months and provides for quarterly rental payments of \$10,335 each. Future minimum rental payments under the lease are as follows:

2007	\$ 41,340
2008	41,340
2009	<u>41,340</u>
Total minimum future rental payments	<u>\$ 124,020</u>

ST. TAMMANY PARISH CORONER
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended December 31, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues				
Intergovernmental				
Intergovernmental Revenues	\$ 3,464,007	\$ 2,341,022	\$ 2,229,555	\$ (111,467)
Traffic Fines and Court Fees	44,220	26,210	26,602	392
Charges for Service	234,525	186,161	175,498	(10,663)
Total Revenues	3,742,752	2,553,393	2,431,655	(121,738)
Expenditures				
Health and Welfare				
Personnel Services	1,321,920	810,884	672,618	138,266
Operating Services	574,099	460,809	430,873	29,936
Materials and Supplies	103,587	161,442	108,420	53,022
Pension Expense	-	110,522	-	110,522
Debt Service	239,456	-	-	-
Capital Outlay	270,000	122,575	193,445	(70,870)
Total Expenditures	2,509,062	1,666,232	1,405,356	260,876
Excess of Revenues Over Expenditures	1,233,690	887,161	1,026,299	139,138
Fund Deficit - Beginning of Year	(128,758)	(128,758)	(128,758)	-
Fund Balance - End of Year	\$ 1,104,932	\$ 758,403	\$ 897,541	\$ 139,138

See independent auditor's report.



Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Dr. Peter Galvan, MD
St. Tammany Parish Coroner
Slidell, Louisiana

We have audited the financial statements of the governmental activities of the St. Tammany Parish Coroner for the year ended December 31, 2006, and have issued our report thereon dated May 15, 2007.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Tammany Parish Coroner's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the St. Tammany Parish Coroner's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the St. Tammany Parish Coroner's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

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A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the St. Tammany Parish Coroner's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the St. Tammany Parish Coroner's financial statements, that is more than inconsequential, will not be prevented or detected by the St. Tammany Parish Coroner's internal control. We considered the deficiency described in the accompanying schedule of findings and questioned costs as Item 2006-1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the St. Tammany Parish Coroner's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not believe that the significant deficiency described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Tammany Parish Coroner's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, and is described in the accompanying schedule of findings and questioned costs as item 2006-2.

The St. Tammany Parish Coroner's response to the findings in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the St. Tammany Parish Coroner's response and, accordingly, we express no opinion on it.

This report is intended for the information of the St. Tammany Parish Coroner's management and the Legislative Auditor of the State of Louisiana, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by Dr. Peter Galvan, MD, St. Tammany Parish Coroner, is a matter of public record.

May 15, 2007



A Professional Accounting Corporation

ST. TAMMANY PARISH CORONER
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2006

Internal Control Over Financial Reporting

Item 2006-1 – Interim Financial Statements

Condition: For 2006, interim financial statements, whether monthly or quarterly, were not prepared.

Recommendation: In order to enhance internal controls over financial reporting, financial statements should be prepared and presented to the Coroner on a regular basis. These statements should include, at a minimum, the following:

Balance Sheet
Statement of Revenues and Expenditures
Comparison of Revenues and Expenditures to Budget

Management's

Response and

Corrective Action: Management agrees with the recommendation and will begin generating interim financial information for review and approval

Compliance and Other Matters

Item 2006-2 – Publication of Budget

Condition: The original 2006 budget was not published in the Coroner's official journal prior to adoption, as required by Revised Statute 39:1307.

Recommendation: Management should implement procedures to ensure that the budget is published in accordance with state laws.

Management's

Response and

Corrective Action: Management has implement procedures to ensure the compliance with state budget laws. The 2007 budget has been published in accordance with Revised Statute 39:1307.

ST. TAMMANY PARISH CORONER
Schedule of Prior Year Audit Findings
For the Year Ended December 31, 2006

Internal Control and Compliance Material to Financial Statements

Item 2005-1

Condition: The Coroner did not properly calculate total earnings used to determine the amount of employee and employer contributions to the Parochial Employees Retirement System. The incorrect amount of payroll withholdings and retirement expense was recorded and remitted to the Parochial Employees Retirement System.

Current Status: The Coroner contacted the Parochial Employees Retirement System to notify them of the oversight, and the required amount was submitted to the Parochial Employees Retirement System during 2006.

Management Letter

Item 2005-2

Condition: The Local Government Budget Act (LSA-R.S. 39:1301-1314) requires all independently elected officials prepare, adopt, and amend budgets for the General Fund in accordance with procedures described therein. For the year ended December 31, 2005, the Coroner did not amend the adopted budget to reflect amounts in excess of the 5% variation.

Current Status: During 2006, the Coroner properly amended the budget in accordance with state laws.